**IN THE HIGH COURT OF KERALA AT ERNAKULAM**

**PRESENT :**

**THE HONOURABLE MR. JUSTICE ANTONY DOMINIC**

**TUESDAY, THE 23RD OCTOBER 2007 / 1ST KARTHIKA 1929**

**WP(C).No. 31339 of 2007(E)**
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**PETITIONERS:**
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**1. KARAMTARA ENGINEERING PRIVATE LTD.,**
**B-8/2, MIDC TARAPUR INDUSTRIAL AREA P.O.,BOISAR,**
**DIST. THANE, MAHARASHTRA-401506, REPRESENTED BY**
**PROJECT MANAGER, ANANTHAKRISHNAN, KSN MENON ROAD,**
**RAVIPURAM, KOCHI-16.**

**2. PROJECT MANAGER,**
**KARAMTARA ENGINEERING PRIVATE LTD., KSN MENON ROAD**
**RAVIPURAM, KOCHI-16.**

**BY ADV. SMT.AYSHA YOUSEFF**
**SMT.MOLLY JACOB**
**SMT.RABIA BEEGAM T.K.**
**SMT.T.V.SREEJA**
**SRI.M.KABANI DINESH**
**SRI.JOBI.A.THAMPI**

**RESPONDENTS:**
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**1. THE COMMERCIAL TAX INSPECTOR,**
**COMMERCIAL TAX CHECK POST, WALAYAR.**

**2. STATE OF KERALA,**
**REPRESENTED BY SECRETARY TO GOVERNMENT,**
**TAX DEPARTMENT, SECRETARIAT,THIRUVANANTHAPURAM.**

**BY GOVERNMENT PLEADER SRI.K.P.PRADEEP**

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 23/10/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:**

**ANTONY DOMINIC, J.**

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**W.P.(C) NO. 31339 OF 2007 E**

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**Dated this the 23rd day of October, 2007**

**J U D G M E N T**

The goods transported by the petitioners have been detained at the check post and Ext.P2 is the notice issued under Section 47(2) of the KVAT Act. The irregularity noticed is that the consignment was not accompanied with the transporter copy of the invoice as required under Rule 58(2) of the Rules. While the petitioner submits that Ext.P3 copy of the invoice was there, it is sought to be contradicted by the learned Government Pleader.

2. Be that as it may, now that the goods are under detention, I am inclined to direct its release, subject to conditions protecting the interest of the respondents as well.

3. Accordingly, the goods under detention as per Ext.P2 shall be released to the petitioners on their furnishing bank guarantee for the amount mentioned in Ext.P2. Thereafter

adjudication will continue and the parties will be governed by the orders to be passed.

Writ petition is disposed of as above.

**ANTONY DOMINIC, JUDGE.**

Rp